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INNOVATIVE METHODS FOR ACCOUNTING EDUCATION - EXPERIENCE AND GLOBAL LESSONS LEARNED

Assoc. Prof. Nadya Velinova-Sokolova, PhD[1]

Abstract: *For accounting education to regain relevance, continuous changes and improvements in the courses of this area are necessary. The learning process must keep up with technological innovation that occurs among the professional accountants. Technological innovations and pedagogical transformations have fostered enormous needs in teaching and learning. The interactive methods are modern ways of stimulating teaching, representing tools of learning which favor the interchange of ideas, experiences and knowledge. Interactivity is characterized by the desire for active cooperation and involvement with a deep active-participatory character.The purpose of this article is to present the experience and global lessons learned in use of innovative methods for accounting education.*

Key words: *innovative methods, accounting education, information technologies*
JEL: I2, M4

1. Introduction

The modern organizational environment requires professional to develop new skills which schools should foresee to train their students to do. Skills should include the ability to research a wide variety of sources like web searches and to work with a wide range of data services. The newest generations of students are better familiarized with technologies – they learn to deal with mobile phones, tablets and personal computers from an early age. Therefore, we must take advantage of these valences to implement incremental changes to develop some of their strengths such as teamwork, motivation, allowing them to make the difference in organizations, developing communication with supervisors, and ease with technology.

Industrial revolutions should have had just as significant an impact on education, and yet the pace of change appears to be much slower. Education has changed some but must change much more and significantly to find the right place for both the teacher and the student, and above that, the real purpose of the education system as a whole. However, since the teaching and learning approach has not changed and learning outcomes are still being tested according to the criteria of the second revolution, the education system does not adequately benefit from computers and the internet and it remains stuck somewhere in the same paradigm of the requirements of the second industrial revolution. To create proper Education 4.0 approach to match the Industry 4.0 revolution, the education paradigms of the 21st century must change (Intelitek, 2018).

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2. Innovative Methods for Accounting Education

2.1. Accounting Education

Industrial Revolution 4.0 has changed all business processes, and it affects on the role of accountant. The important competencies to accountant profession in integrating Industrial Technology 4.0 among others are data analysis, information technology development, and leadership skills. The technology must be owned and developed by accountant. As the effort to respond Industry 4.0 and Education 4.0, accountant must be equipped in: investment in the development of digital skills; responsive toward industry, business, and technology development; education based on internation certification and digital skills; apply new technology prototype, learn by doing (Astuti, Heriningsih and Marita, 2020).

Learning is a process in a person to achieve certain goals and behavior change is the result of learning or learning is a process of learning and learning outcomes. Learning is the activity of organizing and organizing the environment around students that encourages and facilitates every student in conducting learning activities. The learning process consists of interrelated and interdependent components. Achieving effective learning and in accordance with the expected goals, a thematic study is needed which is a combination of the tertiary environment and the real world of work (Aoun, 2017).

Traditional teaching-and-learning environments are often quoted by millennial students (the generation of digital technology and mass media e.g., the \internet generation") as „boring" since they do not address the unique learning needs of this generation. In order for knowledge and skills to become fully understood, integrated, and accessible for future situations, millennial students require reinforcement, application, repetition, and often practice in a variety of settings and contexts (B. D. Ruben, 1999).

The following steps were taken to stimulate active student participation and are the reason for development of innovative methods:

- Students were required to prepare for lectures and were confronted in class with questions on the work they were required to study.
- Students were expected to participate in discussions while the lecturer acted as a facilitator instead of an instructor.
- The remainder of the time was used to address problem areas in the material.

In recent times and in an increasing measure, business leaders have expressed an urgent need for employees that have life-skills, for example interpersonal, communication and teamwork skills. In responding to this need for the development of various sets of skills in students that will equip them to a greater extent for entry into the business world, it was decided to introduce group sessions for the students in Accounting in which they could work together under the supervision of tutors who had received special training in this regard.

The new approach to university teaching is moving towards a student-centered methodology. Under this new framework, both student and teacher, change their traditional roles. The student becomes a more active and responsible player in the learning process. For example, to receive more frequent feedback of

results through continuous assessment, the student can better monitor the level of dedication to the subject. The teacher should use more teaching strategies to accommodate different forms of student learning (Anderson & Adams, 1992).

As an innovative method for accounting training is offered interactive accounting simulation (IAS). The IAS is meant to place accounting education in a „game“ environment. The tool uses extensively of the Internet and information technology which is needed mainly in the process of learning with the purpose to promote information dissemination The simulation will provide a way to explore the accounting case studies in an effective and interactive manner. The simulation is being developed using 3D technology.

2.2. Innovative methods

Globally, higher education systems devote serious efforts to ensuring the quality of education through the provision of appropriate policies and strategies for teaching and learning in the current century. In this respect, the most relevant key performance indicators for teachers, including faculty and instructors in higher education, were developed by the International Society for Technology in Education (ISTE, 2008). The initial aim of these standards is to encourage teachers to „design, implement, and assess learning experiences to engage students and improve learning; enrich professional practice; and provide positive models for students, colleagues, and the community”. Table 1 summarizes these performance indicators and their practical standards.

Table 1. Indicators and standards for teachers in higher education

Standards	Indicators
Facilitate and inspire student learning and creativity	• Promote creative and innovative thinking and inventiveness
	• Engage students in exploring real-world issues
	• Promote student reflection using collaborative tools
	• Model collaborative knowledge construction
Design and develop digital age learning experiences and assessments	• Design or adapt relevant learning experiences that incorporate digital tools
	• Develop technology-enriched learning environments
	• Customize learning activities to address students' diverse learning styles
	• Provide students with varied formative and summative assessments
Model digital age work and learning	• Demonstrate fluency in technology systems
	• Collaborate with others using digital tools
	• Communicate relevant information effectively to others
	• Model and facilitate effective use of current and emerging digital tools
Promote and model digital citizenship and responsibility	• Advocate, model, and teach safe, legal, and ethical use of digital information
	• Address the diverse needs of all learners by using learner-centered strategies
	• Promote and model digital etiquette and responsible social interactions
	• Develop and model cultural understanding and global awareness

Source: Abdulrahman M Al-Zahrani, (2015), Enriching professional practice with digital technologies: faculty performance indicators and training needs in Saudi higher education, p. 45-46

Faculty training on information and communication technologies (ICTs) in accounting education is a modern necessity for quality education in the 21st century. This encourages faculty to keep abreast of the developments in the field of educational technology and enables them to provide a meaningful education for the current digital learners. Professional training on ICTs should be systematically integrated into the faculty work routine and should not be seen as an extra load or as a form of extravagancy. Training on ICTs is necessary for the professional development of faculty in the 21st century. Therefore, we propose a model for effective training on ICT, as shown in Figure 1.

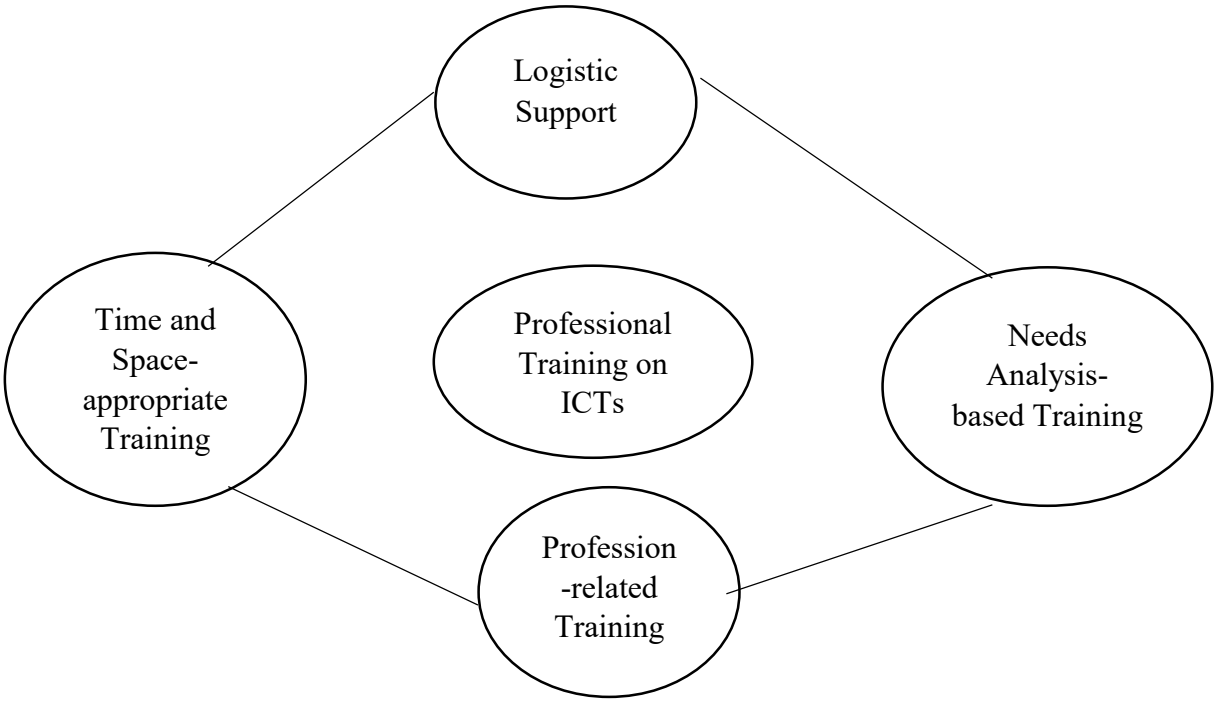


Figure 1. Proposed Model for Meaningful Training on ICTs
Source: Prepared by Author on the base Abdulrahman M Al-Zahrani, (2015), Enriching professional practice with digital technologies: faculty performance indicators and training needs in Saudi higher education, p. 59

The model shown in Fig. 1 includes four main topics.

First, universities and higher education institutions should sustain adequate access to contemporary technology and related tools, hardware, software, and resources. Universities and higher education institutions should also provide sustainable systems for professional support to advance the use of ICT in their systems.

Second, if universities and higher education institutions want to provide meaningful training on ICT, faculty members' needs and training preferences should be carefully addressed through needs analysis. This will enable universities and higher education institutions to provide relevant training courses.

Third, Universities and higher education institutions should provide faculty with the training that is most relevant to their profession. This includes

training on hardware and software that are relevant to teaching and research activities.

Fourth, providing face-to-face training through small-group and individual sessions is suggested. Also, training can be given through online courses, which may provide faculty with easier access to the course materials and resources. Online training may also offer faculty with more flexibility in terms of time and space for learning.

The current accounting education has some problems, such as unreasonable teaching content allocation, single teaching method and weak application, so it is necessary to improve the teaching methods of accounting major, gradually explore an effective practical teaching model. The teaching method is reformed, and the learning method of professional accounting is of great effect and high value.

A work-based learning (WBL) is also an equally effective and innovative teaching and learning strategy which demands that students get engaged in active learning techniques in order to gain a better educational experience. WBL activity is best exemplified in the use of a live case study, which is a work-based pedagogy that uses an authentic client who has a real-world problem with the intent of increasing students‟ appreciation of knowledge and improving long-term learning outcomes. One of the benefits of using WBL is that it provides real-life setting with an unpredictable and ambiguous scenario to participants. It furnishes value to the experiential learning, increases student motivation, and their interest in the subject matter; increases self-confidence, improves oral and written communication skills, enhances problem-solving skills through group interactions, improves judgment and understanding of real-world situations, and develops the ability to deal with situations of ambiguity (Ibrahim et al., 2019).

The Accounting professional organizations position on the objectives of education for accountants stated that students should be active participants in the learning process; learning by doing should be emphasized; working in groups should be encouraged; students should have the ability to locate, obtain and organize information, and develop the ability to identify and solve unstructured problems in unfamiliar settings; and to exercise judgement based on comprehension of an unfocused set of facts. The abovementioned references all call for accounting educators to diversify their content-based, knowledge-focused approach and to start emphasizing process and skills.

One possible response to this call could be the development of problem-based learning (PBL). PBL is a pedagogy that is based on the learning theory of constructivism. Constructivism views the learner as central in the creation of meaning where students construct their own knowledge rather than the knowledge being transmitted by the teacher. Students bring their existing knowledge, attitudes and interests to the learning situation (Howe & Berv, 2000). PBL uses authentic, unstructured, real-world problems to act as the

beginning and anchor point of the learning process and is very much an active-learning and learner-centered approach. The architecture of PBL is based on a shift in three areas namely (1) content coverage to problem engagement; (2) role of lecturing to role of coaching; and (3) students as passive learners to that of active problem-solvers.

The instructional approach that we used to achieve the goal of preparing preservice teachers to teach online included a progression of online teaching tasks. While the preservice teachers gained experience as online learners, they were prepared for online teaching through a progression of tasks with increasing complexity. We used a progression of online teaching tasks, with an increasing complexity of integration between technology, pedagogy, and content knowledge (Rosenberg-Kima at al, 2020).

Technological innovations and pedagogical transformations have fostered enormous needs in teaching and learning. To improve and adapt learning to align with the needs of learners and industry, educational organizations are moving towards the concept of Education 4.0. The goal of combined internet-based and traditional education is to take full advantage of the benefits of each platform in order to provide an educational opportunity that can promote student learning better than can either platform alone. Hybrid teaching methods (also known as Blended learning) is a combination of a right mixture of the traditional face to face teaching method and technologies mostly computer-based Hybrid learning includes the reconceptualization and redesign of a course or program for delivery in a blended environment. There is no one formula for designing blended courses; actually, hybrid learning designs vary widely depending on the nature of the course content, the audience or students, the goals of the course, the instructor, and the technology available (Meydanlioglu, A., F. Arikan, 2014). Hybrid learning is fundamental redesign that transforms the structures of, and approach to, teaching and learning. The key assumptions of a hybrid learning design are:

- Thoughtful integration of face-to-face and technology mediated learning;
- Fundamentally rethinking the course design to optimize student engagement;
- Restructuring and replacing traditional class contact hours;
- Optimizing technology resources not adding an additional expensive layer (Garrison, D.R., N.D. Vaughan, 2007).

Hybrid teaching models not only prove to be very flexible to the student and it has been of great help for time management concerning part timer and working students and it was also find out that 88% of the student and faculty member were satisfied with the blended courses (Dziuban, Hartman, & Moskal, 2004).

3. Conclusion

Despite the Education 4.0 paradigm, universities are characterized by a plurality of learners with different profiles, interests, and learning rhythms, which makes it extremely difficult to implement certain resource-intensive techniques to provide each learner with personalized follow-up. The need to integrate resources and actors to allow the design of intelligent and self-adaptive cyber-physical systems capable of managing learning processes also slows down the perfect application of the education 4.0 paradigm.

However, industry and universities hold different expectations of graduates in accountancy. Universities aim to equip graduates with general and basic knowledge of the accounting discipline and expect the industry to provide specific training. The industry, however, on the other hand, expects graduates to be „job ready", which many fresh graduates are unable to fulfil, even part-time or mature students with working experience fail to meet these expectations.

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